

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 19.398

5 and shall bear a closure or other device as required by subpart T of this part.

(Approved by the Office of Management and Budget under control number 1512-0189)

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

[T.D. ATF-206, 50 FR 23951, June 7, 1985]

§ 19.395 Labels for export spirits.

All bottles containing spirits bottled for export shall have securely affixed thereto a label showing the following:

- (a) Kind of spirits;
- (b) Percent-alcohol-by-volume of the spirits;
- (c) Net contents, unless the markings on the bottle indicate such contents; and
- (d) The name (or, if desired, the trade name) of the bottler.

The bottler may place on the label any additional information that he may desire if it is not inconsistent with the required information. The label information may be stated in the language of the country to which the spirits are to be exported provided the proprietor maintains on file an English translation of the information. The net contents and proof may be stated in the units of measurement of the foreign country provided the proprietor maintains a record of the equivalent units as they would be required to be expressed if bottled for domestic consumption. The Director may waive the requirement of showing any of the information required by this section, other than the kind of spirits, upon a showing that the country to which the spirits are to be exported prohibits the showing of such information. With respect to kind of spirits, the Director may waive the designation required by 27 CFR 5.22, only to the extent that the label need not bear the word "diluted" on distilled spirits bottled below the minimum bottling proof, provided this is in accordance with the rules of the

countries to which such product is to be exported.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended, 1374, as amended (26 U.S.C. 5201, 5301))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-237, 51 FR 36395, Oct. 10, 1986; T.D. ATF-283, 54 FR 11704, Mar. 22, 1989]

§ 19.396 Spirits removed for shipment to Puerto Rico.

Spirits removed for shipment to Puerto Rico with benefit of drawback or without payment of tax under the provisions of 27 CFR part 252 are subject to the provisions of 27 CFR part 5 in respect to labeling requirements and standards of fill for bottles.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended, (26 U.S.C. 5201))

§ 19.397 Spirits not originally intended for export.

Spirits manufactured, produced, bottled in bottles, packed in containers, or which are packaged in casks or other bulk containers in the United States, originally intended for domestic use may be exported with benefit of drawback or without payment of tax if the cases or bulk containers are marked as required by 27 CFR part 252. The proprietor may relabel the spirits to show any of the information provided for in § 19.395. When the proprietor desires to file a claim for drawback on spirits prepared for export under this section, the provisions of 27 CFR 252.195b shall be followed. When the proprietor desires to withdraw spirits without payment of tax, he shall file a notice in accordance with 27 CFR 252.92.

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(Sec. 201, Pub. L. 85-859, 72 Stat. 1336, as amended, 1358, as amended, 1362, as amended (26 U.S.C. 5062, 5205, 5214))

[T.D. ATF-206, 50 FR 23951, June 7, 1985]

§ 19.398 Alcohol.

- (a) *Containers.* Subject to the provisions of subpart R of this part, alcohol